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17 *Attorneys for the United States*

18
19 **UNITED STATES DISTRICT COURT**
DISTRICT OF NEVADA

20 UNITED STATES OF AMERICA,

21 Case No. 2:21-cr-00118-JAD-BNW

22 Plaintiff,

23 **ORDER FOR PRE-SENTENCE**
PAYMENT TOWARD RESTITUTION

24 v.

ECF No. 16

25 GRACIELA RUEDA ALVAREZ,
aka "Graciela Masso,"

26 Defendant.

27 The parties, pursuant to 28 U.S.C. §§ 2041-2042, hereby stipulate to the pre-sentence
28 deposit of funds to be withdrawn and applied toward Defendant Graciela Rueda Alvarez's
29 restitution amount in this matter at the time judgment is entered. The stipulation is based
30 on the following:

1 1. On June 25, 2021, Defendant Graciela Rueda Alvarez, aka “Graciela
2 Masso” (“Alvarez”) was charged by information with one count of making and
3 subscribing a false tax return in violation of 26 U.S.C. § 7206(1). ECF No. 8.

4 2. On June 25, 2021, pursuant to a written plea agreement and waiver of
5 indictment, Alvarez pled guilty to one count of making and subscribing a false tax return
6 in violation of 26 U.S.C. § 7206(1). ECF No. 10, 13.

7 3. Pursuant to the Plea Agreement, Alvarez agreed to “surrender assets
8 defendant obtained directly or indirectly as a result of defendant’s crimes.” ECF No. 10
9 at 3. Alvarez further agreed “to pay restitution to the Internal Revenue Service (‘IRS’) in
10 the total amount of \$458,728.52, pursuant to 18 U.S.C. § 3663(a)(3).” ECF No. 10 at 4.
11 Alvarez agreed that interest runs from the last date prescribed for payment of the relevant
12 tax liability until the IRS receives payment in full, and that the United States will provide
13 an updated figure that accounts for additional interest accrued at sentencing. ECF No. 10
14 at 5. As of August 30, 2021, the total amount of restitution, updated to reflect interest
15 through that date, is \$464,495.20.

16 4. The parties have conferred and hereby stipulate to the pre-sentence deposit of
17 restitution funds with the Clerk of Court, to be held until the Judgment is entered in this
18 matter by the Court.

19 5. The parties seek an order directing the Clerk of Court to accept Alvarez’s pre-
20 sentence payments for restitution. Pursuant to 28 U.S.C. § 2041, the Clerk of Court is
21 authorized to accept and hold such funds on behalf of Alvarez until the time of sentencing,
22 which is currently scheduled for September 27, 2021. Further, pursuant to 28 U.S.C. § 2042,
23 the parties request an order that upon the entry of a criminal judgment in this case, the Clerk
24 of Court is to withdraw and apply the deposited funds to the criminal financial obligations,

1 including restitution, imposed against Alvarez in the sequence established in 18 U.S.C. §
2 3612(c).

3 6. Alvarez may submit payment by cash, cashier's check, or money order
4 made payable to "Clerk, U.S. District Court" with "2:21-cr-00118-JAD-BNW" noted on
5 each payment mailed or delivered to:

6 Clerk of the Court, District of Nevada
7 333 Las Vegas Boulevard, South
8 Room 1334
9 Las Vegas, Nevada 89101

10 WHEREFORE, the parties stipulate for an order directing the Clerk of Court to
11 accept pre-sentence payments to be held on deposit until judgment is entered, and thereafter
12 applied toward the criminal monetary penalties, including restitution, imposed in this
13 matter as provided by law and in accordance with the Clerk's standard operating
procedures.

14 Respectfully submitted this 20th day of July 2021.

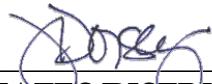
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20 /s/ Michael C. Landman
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Trial Attorney
Department of Justice, Tax Division

21 /s/ Jason M. Silver
22 JASON M. SILVER
23 Attorney for Defendant GRACIELA
24 RUEDA ALVAREZ

IT IS SO ORDERED:


22 UNITED STATES DISTRICT JUDGE

23 8/6/2021
24 DATED: _____